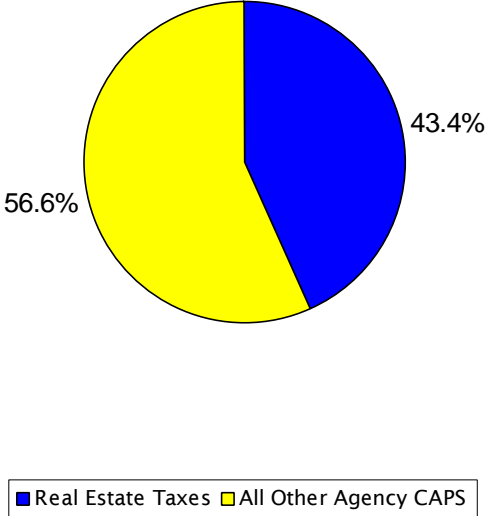


Department of Tax Administration

57-02-Real Estate Taxes

Fund/Agency: 001/57	Department of Tax Administration	<div>CAPS Percentage of Agency Total</div>  <div>A pie chart titled 'CAPS Percentage of Agency Total' showing the distribution of CAPS costs. The chart is divided into two segments: a blue segment representing 'Real Estate Taxes' at 43.4% and a yellow segment representing 'All Other Agency CAPS' at 56.6%. A legend at the bottom identifies the colors: blue for Real Estate Taxes and yellow for All Other Agency CAPS.</div>
Personnel Services	\$6,876,898	
Operating Expenses	\$1,616,002	
Recovered Costs	\$0	
Capital Equipment	\$0	
Total CAPS Cost:	\$8,492,900	
Federal Revenue	\$0	
State Revenue	\$891,680	
User Fee Revenue	\$1,000	
Other Revenue	\$0	
Total Revenue:	\$892,680	
Net CAPS Cost:	\$7,600,220	
Positions/SYE involved in the delivery of this CAPS	129/128.9	

► CAPS Summary

The Department of Tax Administration's Real Estate Taxes CAPS reflects the assessment and collection of all ad valorem real estate taxes in the County. The taxes are assessed by professional staff in accordance with the State Code, the Virginia constitution and based on standard mass appraisal practices. There are over 320,000 real estate parcels in the County, which means that great reliance must be made on statistical analysis for large groups of relatively comparable properties. Efforts are made to obtain data from site visits whenever possible, but data collection continues to remain a challenge. Even with the addition of three Appraiser positions approved for FY 2002, the number of parcels per appraiser continues to be above the International Association of Assessing Officers (IAAO) standard of 4,000 to 5,000 parcels per appraiser. Adding to the challenge has been the robust sales activity in a rising market the last couple of years and the complex mix of high dollar properties. Fairfax has been successful in building its commercial base thereby offsetting some of the residential tax burden. For FY 2002, the Commercial/Industrial percentage of the real estate tax base is 24.84 percent.

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Staff appraisers use mainframe and PC-based tools to value properties in the County, and also make use of GIS and multiple listing realtor services. Appraisers also have on-line access to the deed recordation system, computerized by the Circuit Court Clerk's Office. A significant challenge over the next couple of years will be to adequately modernize the assessing computer system, as the mainframe programs to a large extent use 1970's language and design concepts.

Notwithstanding, DTA has made major customer service enhancements by focusing on the Internet. The most recent initiative has empowered citizens to easily see for themselves market data for their specific neighborhoods that in turn drive assessment changes. DTA implemented this on-line sales search capability beginning with the 2001 assessments, working with a private vendor and DIT. This customer service enhancement is proving to be extremely popular with County taxpayers and greatly facilitates the efficient handling of workload increases. This CAPS includes the Revitalization Tax Abatement Program and Tax Relief for Elderly and Disabled citizens.

This CAPS also crosses Cost Center boundaries by combining assessing functions with collection activity. Working with the County Attorney's Office, DTA consistently achieves strong collection rates. Tax liens run with the land and remain collectable for a period of 20 years. Of the resources shown above, approximately 81 percent are associated with assessing activities and about 19 percent are associated with collection activity.

► **Method of Service Provision**

Direct service delivery is provided by professional staff appraisers, customer service representatives and DTA tax collectors. Normal hours of operation are 8 a.m. to 4:30 p.m. Monday through Friday, with extended counter hours on Thursdays. The Internet enhancements provide real estate assessment information on specific properties 24x7. Assessment information can also be obtained via an Automated Voice Response System during and after regular business hours.

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► Performance/Workload Related Data

Title	FY 1998 Actual	FY 1999 Actual	FY 2000 Actual	FY 2001 Estimate	FY 2002 Estimate
Real Estate Parcels with Assessment Change/Total Real Estate Parcels	148,326/ 310,814	45,868/ 314,242	97,063/ 317,910	217,455/ 320,883	299,347/ 324,874
Total Assessment Change	2.73%	3.96%	6.33%	8.94%	13.64%
Local Assessment/Sales Ratio	90.4%	91.0%	89.7%	89.9%	89.9%
Coefficient of Assessment Dispersion (index of 5 - 10 equals excellent uniformity)	5.19%	5.40%	5.60%	5.70%	6.20%
No. of Appeals as a % of Parcels Changed	1.04%	2.10%	1.24%	1.02%	1.00%
Estimated Real Estate Calls Answered	140,985	146,282	127,587	125,431	128,000
Revitalization Taxes Abated (millions)	N/A	N/A	\$0.4	\$1.0	\$1.7
Real Estate Collection Rate	99.54%	99.51%	99.59%	99.51%	99.50%
Parcels per Appraiser	6,793	7,023	7,092	7,180	6,786

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► Mandate Information

This CAPS is Federally or State mandated. The percentage of this CAPS' resources utilized to satisfy the mandate is 76 - 100%. The specific Federal or State code and a brief description of the code follows:

- Constitution of Virginia, Article X, Sections 1 and 2. Taxation and Finance: Taxable property, uniformity, classification and segregation; Assessments at fair market value.
- Code of Virginia, Title 15.2-766(d) and 773. Counties, Cities and Towns: Real Estate Assessments; Department of Assessments.
- Code of Virginia, Title 58.1, Chapters 32, 36 and 39. Local Taxes: Real Property Tax; Tax Relief and Tax Exempt Property; Enforcement, Collection, Refunds, Remedies and Review of Local Taxes.
- Code of Virginia, Title 63.1-25.2. Receive and Deposit all monies paid to the County (Collection).
- Code of Virginia, Title 15.2-766(a,e,f). Banking; Deposit of funds (Collection).
- Code of Virginia, Title 55-170.1 through 172. Escheatment (Collection)
- Public Law 95-109, Consumer Credit Protection Act. Standard procedures for collection.
- Code of the County of Fairfax, Chapter 4. Taxation and Finance.

► User Fee Information

Subobject Code	Fee Title	FY 2002 ABP Fee Total
0439	Land Use Assessment Application Fee	\$1,000
Current Fee		Maximum Allowable Fee Amount
\$100/first 25 acres plus \$1 per acre thereafter; plus a \$50 revalidation fee every 6 th year thereafter.		Not specified by State Code.
Purpose of Fee: Partial cost recovery.		
Levy Authority	Requirements to Change the Fee	Year Fee Was Last Adjusted
Va. Code, §58.1-3234; Fx. Co. Code, §4-19-4(h)	Confer with County Attorney as to maximum allowable. Amend County Ordinance §4-19-4(h)	Unknown.